

shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license a tax of six hundred and twenty-five dollars (\$625.00): *Provided*, that persons, firms, or corporations engaged exclusively in the business of selling, leasing or furnishing and/or distributing films for use in schools, public or private, and other institutions of learning, in this State shall pay a tax of twenty-five dollars (\$25.00).

Amount of tax.

Tax of distributors of film for use in schools and educational institutions.

Attendance checking.

Any person, firm, or corporation engaged under contract or for compensation in the business of checking the attendance of any moving picture or show for the purpose of ascertaining attendance or amount of admission receipts at any theatre or theatres shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of two hundred and fifty dollars (\$250.00).

Amount of tax.

Local units may not tax.

Counties, cities, and towns shall not levy a license tax on the business taxed under this section.

**SEC. 105. Amusements—moving pictures or vaudeville shows—admissions.**

Moving pictures and vaudeville shows.

Every person, firm, or corporation engaged in the business of operating a moving picture show or place where vaudeville exhibitions or performances are given or operating a theatre or opera house where public exhibitions or performances are given for compensation shall apply for and obtain in advance from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such State license for each room, hall, or tent used the following base tax:

Tax graduated according to population.

In cities or towns of less than 1,500 population .....	\$ 25.00
In cities or towns of 1,500 and less than 3,000 population .....	62.50
In cities or town of 3,000 and less than 5,000 population .....	125.00
In cities or towns of 5,000 and less than 10,000 population .....	175.00
In cities or towns of 10,000 and less than 15,000 population .....	275.00
In cities or towns of 15,000 and less than 25,000 population .....	375.00
In cities or towns of 25,000 population or over .....	425.00

Tax where operated more than two miles from business center of city.

(a) For any moving picture show operated more than two miles from the business center of any city having a population of twenty-five thousand or over (for the purpose of this provision, the term "business center" to be defined as the intersection of the two principal business streets of the city), the base tax levied shall be two hundred dollars (\$200.00).